## Remarks/Arguments

By this Amendment, claims 12 and 14 have been revised to correct the typographical errors identified by the Examiner.

Claims 12-17 stand rejected as being unpatentable over Watatani in view of Chen et al. as evidenced by Sugahara et al.

In the Office Action, the Examiner states:

"The disclosure of Chen is not limited to any particular low dielectric material, therefore, making commonly used low dielectric organic SOG insulating layer obvious. Hence, it would have been obvious ... to use oxygen and a mixed gas containing nitrogen and hydrogen (such as N2H2) as taught by Chen in the process of Watatani for ashing in order to effectively remove the photoresist from a low-k dielectric layer."

Without acquiescing to the Examiner's reasoning, independent claims 12 and 14 have been revised herein to more clearly define over the cited references. In particular, each of the independent claims now recites the ratio of O<sub>2</sub> to N<sub>2</sub>H<sub>2</sub> in the mixed gas as being 90:10. This is contrast to Chen which teaches introducing N<sub>2</sub>H<sub>2</sub> at a rate of 100 to 300 sccm and O<sub>2</sub> at a rate of 200 to 600 sccm. See col. 4, lines 17-19. As such, even if Chen is somehow combined with Watatani in the fashion suggested by the Examiner, the resultant combination(s) would still be distinct from the presently claimed invention.

It is also noted that Chen fails to teach the combination of parameters defined by amended dependent claims 13 and 16-17.

No other issues remaining, reconsideration and favorable action upon the claims 12-17 now pending in the application are requested.

Respectfully submitted,
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